

**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**DEPARTMENT OF EDUCATION**

**STUDENT ACCOUNTING AND ENROLLMENT**  
**AS OF SEPTEMBER 30, 2004**  
**AUTHORIZED POSITIONS, OCCUPATIONAL-**  
**VOCATIONAL UNIT DIVISION II FUNDING, MINOR**  
**CAPITAL IMPROVEMENTS, AND TUITION TAX**  
**AS OF JUNE 30, 2004**  
**FOLLOW-UP REPORT**

FIELDWORK END DATE: MAY 16, 2006

**R. THOMAS WAGNER, JR., CGFM, CFE, CICA**  
**AUDITOR OF ACCOUNTS**

Townsend Building, Suite 1  
401 Federal Street  
Dover, DE 19901  
TELEPHONE (302) 739-4241  
FACSIMILE (302) 739-2723  
[www.state.de.us/auditor/index.htm](http://www.state.de.us/auditor/index.htm)

# EXECUTIVE SUMMARY

The Office of Auditor of Accounts (AOA) completed a follow-up engagement to determine if recommendations were implemented for the following reports:

<b>District / Charter School</b>	<b>Issue Date</b>	<b>Agreed Upon Procedures Report</b>
Capital School District	July 29, 2005	Student Accounting and Enrollment (09/30/04) Minor Capital Improvements, Authorized Positions, Occupational Vocational Division II funding, and Tuition Tax for Fiscal Year 2004.
Lake Forest School District	June 27, 2005	
NCCVO-Tech School District	June 6, 2005	
Seaford School District	May 26, 2005	
Smyrna School District	April 25, 2005	
Kuumba Academy Charter School	April 27, 2005	Student Accounting and Enrollment (9/30/04)
Newark Charter School	April 25, 2005	
Sussex Academy of Arts and Sciences	March 24, 2005	
Thomas A. Edison Charter School	June 3, 2005	

The results of the follow-up engagement are summarized below:

- Capital School District
  - Student Enrollment – The District implemented recommendations related to policies and procedures, support to substantiate enrollments, repayment to the State, and documentation for Cooperative Education/Diversified Occupation students.
  - Authorized Positions – The District implemented recommendations related to policies and procedures.
  - Tuition Tax – The District implemented recommendations related to allowable educational expenses and timely submission of tuition bills.
- Lake Forest School District
  - Student Enrollment – The District partially implemented recommendations related to policies and procedures. The District implemented recommendations related to repayment to the State and documentation for Cooperative Education/Diversified Occupation students.
  - Authorized Positions – The District implemented recommendations related to policies and procedures and repayment to the State.
  - Occupational Vocational Division II Funding – The District partially implemented recommendations related to computer inventory.
  - Tuition Tax – The District implemented recommendations related to timely submission of tuition bills.
- New Castle County Vo-tech School District
  - Student Enrollment – The District partially implemented recommendations related to policies and procedures.
  - Minor Capital Improvements – The District implemented recommendations related to compliance with competitive bidding requirements.
  - Occupational Vocational Division II Funding – The District implemented recommendations related to line item accounts.

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# EXECUTIVE SUMMARY

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- Seaford School District
  - Student Enrollment – The District implemented recommendations related to policies and procedures and repayment to the State.
  - Authorized Positions – The District implemented recommendations related to policies and procedures and repayment to the State.
  - Tuition Tax – The District implemented recommendations related to review and reconciliation of tuition bills. The District did not implement recommendations related to timely submission of tuition bills.
- Smyrna School District
  - Student Enrollment – The District implemented recommendations related to policies and procedures.
  - Authorized Positions – The District implemented recommendations related to policies and procedures and repayment to the State.
  - Tuition Tax – The District implemented recommendations related to timely submission of tuition bills.
- Kuumba Academy Charter School
  - Student Enrollment – The Schools did not implement recommendations related to policies and procedures. The School implemented recommendations related to repayment to the State.
- Newark Charter School
  - Student Enrollment – The School implemented recommendations related to policies and procedures.
- Sussex Academy of Arts and Sciences
  - Student Enrollment – The School implemented recommendations related to policies and procedures.
- Thomas A. Edison Charter School
  - Student Enrollment – The School implemented recommendations related to reporting of special education students.

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# AUDIT AUTHORITY

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Title 29, Del. C., c. 29 authorizes the Auditor of Accounts to perform post audits of all the financial transactions of all State agencies. The law requires that the audits be made in conformity with generally accepted auditing principles and practices. Such principles and practices are established by two standard setting bodies: the American Institute of Certified Public Accountants, which has issued generally accepted auditing standards; and the U.S. General Accounting Office, which has issued generally accepted government auditing standards.

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# BACKGROUND

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The Office of Auditor of Accounts issued a series of school district and charter school agreed-upon procedures reports. The reports, issue dates, school districts, and charter schools with findings are as follows:

District / Charter School	Issue Date	Agreed Upon Procedures Report
Capital School District	July 29, 2005	Student Accounting and Enrollment (09/30/04) Minor Capital Improvements, Authorized Positions, Occupational Vocational Division II funding, and Tuition Tax for Fiscal Year 2004.
Lake Forest School District	June 27, 2005	
NCCVO-Tech School District	June 6, 2005	
Seaford School District	May 26, 2005	
Smyrna School District	April 25, 2005	
Kuumba Academy Charter School	April 27, 2005	Student Accounting and Enrollment (9/30/04)
Newark Charter School	April 25, 2005	
Sussex Academy of Arts and Sciences	March 24, 2005	
Thomas A. Edison Charter School	June 3, 2005	

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# OBJECTIVE, SCOPE, AND METHODOLOGY

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## **OBJECTIVE**

The objective of the follow-up engagement was to identify and evaluate the adequacy of management actions in response to the findings and recommendations included in the following reports:

District / Charter School	Issue Date	Agreed Upon Procedures Report
Capital School District	July 29, 2005	Student Accounting and Enrollment (09/30/04) Minor Capital Improvements, Authorized Positions, Occupational Vocational Division II funding, and Tuition Tax for Fiscal Year 2004.
Lake Forest School District	June 27, 2005	
NCCVO-Tech School District	June 6, 2005	
Seaford School District	May 26, 2005	
Smyrna School District	April 25, 2005	
Kuumba Academy Charter School	April 27, 2005	Student Accounting and Enrollment (9/30/04)
Newark Charter School	April 25, 2005	
Sussex Academy of Arts and Sciences	March 24, 2005	
Thomas A. Edison Charter School	June 3, 2005	

## **SCOPE**

The scope of the follow-up engagement, a non-audit service, was limited to the findings and recommendations in the aforementioned reports. Fieldwork was conducted from March 10, 2006 through May 16, 2006.

## **METHODOLOGY**

Procedures consisted of interview and inquiry of key personnel; inspection and confirmation of documentation; and observation.

The current year status of findings and recommendations was reported as follows:

- Implemented – The concern has been addressed by implementing the original or an alternative corrective action.
- Not implemented – The corrective action has not been initiated.
- Partially implemented – The corrective action has been initiated but is not complete and the auditor has reason to believe management fully intends to address the concern.
- Withdrawn – The concern no longer exists because of changes in processes and/or the auditor has reason to believe the issue is no longer relevant.

# STATUS OF PRIOR YEAR FINDINGS

## CAPITAL SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Student Enrollment</b>			
The District does not have sufficient written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The District further develop and implement written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The District will work with other school districts and/or the Office of Auditor of Accounts to develop policies and procedures regarding the preparation, review, and reporting of the September 30th student count.	Implemented
The District included 3 students in the September 30, 2004 student count that were ineligible to be included in the count. Files did not contain necessary support to substantiate the enrollments reported. The disallowance did not result in the loss of units to the District.	The District maintain support to substantiate the enrollments reported.	Capital School District will more closely monitor required documentation to substantiate the September 30th student count. A memo will be sent to the schools where the children were disallowed, which will point out deficiencies that were uncovered. These deficiencies will be addressed in the affected schools, as well as unaffected schools, to ensure similar errors are not repeated in the future.	Implemented
Documentation was not maintained to substantiate six special education students. The disallowance of six students resulted in the loss of three special education units and \$212,064 of funding.	The District repay \$212,064 to the State of Delaware.	Capital School District will more closely monitor required documentation to substantiate the September 30th student count. A memo will be sent to the schools where the children were disallowed which will point out deficiencies that were uncovered. These deficiencies will be addressed in the affected schools, as well as unaffected schools, to ensure similar errors are not repeated in the future. It is the District's contention that three units were held in reserve and therefore the District should not have to pay back \$157,581 for Div I funds. The District agrees to pay back \$54,483.	Implemented



# STATUS OF PRIOR YEAR FINDINGS

## CAPITAL SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Student Enrollment (continued)</b>			
One out of eight files selected for testing did not include the employer's signature. The student signed as the employer. The disallowance of this student has no unit or dollar impact on the District.	The District comply with Delaware Administrative Code.	Capital School District will more closely monitor required documentation to assure the proper signatures are obtained for all cooperative education records. A memo will be sent to the supervisors of this program alerting them to the deficiency that was uncovered so that similar occurrences will be avoided in the future.	Implemented
<b>Minor Capital Improvements</b>			
One out of 160 minor capital improvement projects reviewed by the Office of Auditor of Accounts was improperly coded in DFMS.	The District carefully review payment vouchers to ensure proper coding according to the State of Delaware Budget and Accounting Manual.	The District feels that one object code that was miscoded out of 160 documents surveyed is inconsequential and immaterial. Especially when there was not a specific object code for the item that was purchased and therefore was subject to interpretation. However, Capital will pay closer attention to object codes that are utilized on purchase orders.	Withdrawn. The expenditure was coded to the correct category and had no financial reporting impact.
<b>Authorized Positions</b>			
The District does not have written policies or procedures for monitoring, tracking, and reconciling (1) the number of employees hired during the fiscal year and (2) salaries charged to the State's general fund to ensure salaries do not exceed the State's salary schedule.	The District develop and implement written policies and procedures for monitoring, tracking, and reconciling authorized positions.	The District will work with other school districts and/or the Office of Auditor of Accounts to develop policies and procedures regarding the tracking of Authorized Positions.	Implemented

# STATUS OF PRIOR YEAR FINDINGS

## CAPITAL SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Tuition Tax</b>			
The District coded one instructor's salary in the amount of \$17,904 to the incorrect appropriation. The cost per pupil was understated by this amount, which resulted in under billings to the sending districts. The District absorbed this cost, which reduced the funds available to the District for other purposes.	The District develop and implement management review and reconciliation controls to ensure the inclusion of all allowable educational related expenses. The District review coding of salaries for accuracy and appropriateness.	The District closely monitors the funding of all its employees. The District will continue to monitor and improve upon these procedures to ensure that similar circumstances do not occur again.	Implemented
Tuition tax billing forms were not submitted by November 1st.	The District complete and submit the bills to DOE by November 1st.	The District did not receive the Tuition Bills from DOE until October 28 <sup>th</sup> ; it is impossible to gather the information from principals, the prior year, and make projections within three days. However, the District will make every effort in the future to submit the Tuition Tax Billings to DOE by November 1st.	Implemented

# STATUS OF PRIOR YEAR FINDINGS

## LAKE FOREST SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Auditor Comment	Status
<b>Student Enrollment</b>				
The District does not have written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The District develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The District will prepare a written procedure that will provide a set of in-house procedures/guidelines for the September 30th student count process. The written document will capture and reflect the current procedures and practices already in place.	N/A	Partially Implemented
The disallowance of two students reduced the number of regular units from 157 to 156 and resulted in a loss of funding of \$77,273.	The District repay \$77,273 to the State of Delaware.	The District will repay DOE for this unit.	N/A	Implemented
The disallowance of three students reduced the number of special education units from 59 to 57 and resulted in loss of funding of \$154,546.	The District repay \$154,546 to the State of Delaware.	One Division I unit remained unfilled during the school year. The District contends it does not owe a repayment of funds for this position.	If approved by the DOE, the District may use the unfilled Division I unit to repay the \$52,527 of Division I funding. The District is required to repay the remaining \$102,019 of funding to the State.	Implemented

# STATUS OF PRIOR YEAR FINDINGS

## LAKE FOREST SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Auditor Comment	Status
<b>Student Enrollment (continued)</b>				
Seven students were disallowed from the Cooperative Education/Diversified Occupation programs, resulting in a loss of one Division II unit.	The District maintain proper documentation for students enrolled in the Cooperative Education/Diversified Occupation programs. The District repay \$4,963 to the State of Delaware.	The District contends that the students were present during the ten-day time frame of the Unit Count process. The District will establish a procedure for meeting with the instructor throughout the school year to review all student records for accuracy.	The District is required by DOE regulations to maintain proper student files for the Cooperative Education/Diversified Occupation programs. The District did not properly maintain these files and therefore must repay \$4,963 to the State of Delaware.	Implemented
<b>Minor Capital Improvements</b>				
The District does not have written internal policies and procedures for Minor Capital Improvement Projects (MCIP.)	The District develop and implement internal policies and procedures regarding MCIP.	The District agrees to establish a written local policy/procedural manual based upon the current DOE requirements.	N/A	Withdrawn. The current laws governing minor capital improvements are specific enough.
<b>Authorized Positions</b>				
The District does not have written policies or procedures for monitoring, tracking, and reconciling (1) the number of employees hired during the fiscal year and (2) salaries charged to the State's general fund to ensure salaries do not exceed the State's salary schedule.	The District develop and implement written policies and procedures for monitoring, tracking, and reconciling authorized positions.	The District is willing to establish a written procedure that will provide in-house guidelines for tracking and monitoring all authorized positions.	N/A	Implemented

# STATUS OF PRIOR YEAR FINDINGS

## LAKE FOREST SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Auditor Comment	Status
<b>Authorized Positions (continued)</b>				
The District was authorized to fund 1.20 Driver Education Teachers using State funds; however, the District funded 1.40 Driver Education Teachers. This resulted in \$4,763.08 being incorrectly charged to the State's general fund.	The District repay the State \$4,763.08	The District would utilize the available Division I unit to accommodate the .2 driver education and, therefore, should not be required to repay any funds.	The District and DOE should meet to determine if this is an appropriate repayment method.	Implemented
<b>Occupational Vocational</b>				
Insufficient computer inventory records resulted in noncompliance with 14 Del. C., Section 1706.	The District either (1) provide evidence that an equivalent number of computers were transferred from the elementary school to the high school for use in an approved occupational-vocational program or course, or (2) repay, from local funds, \$24,292 to the State of Delaware for inappropriate use of occupational-vocational funds. The District develop internal controls to accurately track computer inventory purchased with occupational-vocational Division II funding.	The District feels it has accounted for all computers and does not owe any repayment of Division II funding.	AOA will conduct a follow-up of this finding to determine if 48 equivalent computers were placed at the High School for use in an approved occupational-vocational course.	Partially Implemented  An equivalent number of computers were placed at the High School. However, the District did not develop controls to accurately track computer inventory.

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# STATUS OF PRIOR YEAR FINDINGS

## LAKE FOREST SCHOOL DISTRICT

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Finding	Recommendation	Auditee Response	Auditor Comment	Status
<b>Tuition Tax</b>				
Tuition tax billing forms were not submitted by November 1st.	The District complete and submit the bills to DOE by November 1st.	The District did not receive the Tuition Bills from DOE until October 28th. The lateness of the form dissemination did not allow the District (DECC) to respond by the November 1st deadline.	N/A	Implemented

# STATUS OF PRIOR YEAR FINDINGS

## NEW CASTLE COUNTY VO-TECH

Finding	Recommendation	Auditee Response	Status
<b>Student Enrollment</b>			
The District does not have written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The District develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The District will review the process and formally document the effective and efficient controls currently in place.	Partially Implemented
The District included one student that was ineligible to be included, reducing regular enrollment from 745 to 744. This did not result in the loss of units to the District.	The District revise its records and documentation to accurately reflect the enrollment figures submitted to DOE.	The District will notify the DOE for guidance in correcting the information.	Withdrawn The submission of revised enrollment figures was determined to be unnecessary based on discussion with DOE.
Required documentation was not maintained for cooperative education students.	The District should implement procedures regarding maintenance of required documentation for cooperative education students.	The District will review the procedures currently in place and ensure the necessary documentation is processed.	Implemented
<b>Minor Capital Improvements</b>			
The District did not comply with competitive bidding laws for one project out of five reviewed.	The District comply with the competitive bidding requirements set forth by the Delaware Code and the Contracting and Purchasing Advisory Council.	Due to an increase in scope and time-related issues, the final price of the work exceeded the threshold by \$982. The District will ensure that in future instances supporting documentation is included in the file.	Implemented
The District does not have written internal policies and procedures for Minor Capital Improvements Projects (MCIP.)	The District develop and implement internal policies and procedures regarding MCIP.	The District will review the recommendation and consider the need for additional procedures where necessary.	Withdrawn The current laws governing minor capital improvements are specific enough.

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# STATUS OF PRIOR YEAR FINDINGS

## NEW CASTLE COUNTY VO-TECH

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Finding	Recommendation	Auditee Response	Status
<b>Occupational Vocational</b>			
The ILC's allocated Division II funding was included in the Division II funding for DelCastle High School. It could not be determined if the minimum spending requirement of the Division II funding for the ILC was met.	The District establish line item accounts for the Division II Vocational spending at the ILC.	The District understands the concern and will consider an additional notification on the Purchase Order for ILC designated spending.	Implemented



# SCHEDULE OF PRIOR YEAR FINDINGS

## SEAFORD SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Student Enrollment</b>			
Neither the District nor the individual schools have sufficient written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The District develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The District will prepare a written procedure.	Implemented
The District included two ineligible students in the count. This did not result in the loss of units.	The District revise its records and documentation to accurately reflect the enrollment figures submitted to DOE.	The District will make the adjustment to the count.	Withdrawn The submission of revised enrollment figures was determined to be unnecessary based on discussion with DOE.
The District did not operate a cooperative education or diversified occupation program during FY05; however, the District reported 20 co-op and 12 diversified students in the September 30, 2004 count.	The District repay \$66,300 to the State of Delaware.	The District will use one unfilled position in 2005 to repay the State of Delaware.	Implemented
<b>Minor Capital Improvements</b>			
The District does not have written internal policies and procedures for Minor Capital Improvements Projects (MCIP.)	The District develop and implement internal policies and procedures regarding MCIP.	Upon receipt of a policies and procedures template developed by school business managers in conjunction with the Office of Auditor of Accounts, the District will make revisions.	Withdrawn The current laws governing minor capital improvements are specific enough.

# SCHEDULE OF PRIOR YEAR FINDINGS

## SEAFORD SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Minor Capital Improvements (continued)</b>			
One of 22 MCIP was improperly coded in DFMS.	The District carefully review purchase orders to ensure proper coding.	The District disagreed with the finding.	Withdrawn The expenditure was coded to the correct category and had no financial reporting impact.
<b>Authorized Positions</b>			
The District does not have written policies or procedures for monitoring, tracking, and reconciling (1) the number of employees hired during the fiscal year and (2) salaries charged to the State's general fund to ensure salaries do not exceed the State's salary schedule.	The District develop and implement written policies and procedures for monitoring, tracking, and reconciling authorized positions.	Upon receipt of a policies and procedures template developed by school business managers in conjunction with the Office of Auditor of Accounts, the District will make revisions to appropriately reflect internal policies and procedures.	Implemented
The District did not pay one teacher in accordance with 14 Del. C., c. 13. This resulted in an overpayment to the teacher in the amount of \$3,442 (\$1,723 state and \$1,719 local).	The District reimburse the State of Delaware the sum of \$1,723 and correct the teacher's salary in PHRST.	The above error has been corrected.	Implemented

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## SCHEDULE OF PRIOR YEAR FINDINGS

### SEAFORD SCHOOL DISTRICT

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Finding	Recommendation	Auditee Response	Status
<b>Tuition Tax</b>			
FY05 tuition bills did not always agree with supporting documentation.	The District implement management review and reconciliation controls to ensure the accuracy of the tuition bills.	The District will take steps to make sure that all staff involved have a better understanding and knowledge of data sources.	Implemented
Tuition tax billing forms were not submitted by November 1st.	The District complete and submit the bills to DOE by November 1st.	The District received the tuition forms from DOE, via email, on October 28th. This made it impossible to meet the November 1st deadline.	Not implemented

# SCHEDULE OF PRIOR YEAR FINDINGS

## SMYRNA SCHOOL DISTRICT

Finding	Recommendation	Auditee Response	Status
<b>Student Enrollment</b>			
The District does not have written internal policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The District develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The District will begin a process to implement the current policies and procedures in written form.	Implemented
<b>Minor Capital Improvements</b>			
The District does not have written internal policies and procedures for Minor Capital Improvements Projects (MCIP.)	The District develop and implement internal policies and procedures regarding MCIP.	The District will begin a process to implement the current policies and procedures in written form.	Withdrawn The current laws governing minor capital improvements are specific enough.
<b>Authorized Positions</b>			
The District does not have written policies or procedures for monitoring, tracking, and reconciling (1) the number of employees hired during the fiscal year and (2) salaries charged to the State's general fund to ensure salaries do not exceed the State's salary schedule.	The District develop and implement written policies and procedures for hiring, allocation, and monitoring of authorized positions.	The District will begin a process to implement the current policies and procedures in written form.	Implemented
The District did not comply with state laws regarding the number of state authorized secretarial positions chargeable to the state's general fund.	The District reimburse the State of Delaware \$2,779.03.	The District will process a reimbursement to the State of Delaware in the amount of \$2,779.03.	Implemented

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# SCHEDULE OF PRIOR YEAR FINDINGS

## DEPARTMENT OF EDUCATION

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Finding	Recommendation	Status
<b>Tuition Tax</b>		
DOE did not submit the FY05 Tuition Tax Forms (2004-2005 Estimated/2003-2004 Actual) to the Districts until October 28, 2004. This did not give the Districts enough time to prepare and submit bills to DOE by the November 1st deadline.	DOE submit Tuition Tax Forms to the Districts in a timely manner to facilitate the Districts meeting the November 1st deadline.	Implemented

# SCHEDULE OF PRIOR YEAR FINDINGS

## CHARTER SCHOOLS – STUDENT ENROLLMENT AS OF 09/30/04

Finding	Recommendation	Auditee Response	Status
<b>Kuumba Academy Charter School</b>			
The School's written policies and procedures for September 30th student count are inadequate.	The School further develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The School is in the process of revising its September 30th policies and procedures to ensure it adequately outlines the reporting process and requirements.	Not implemented. The District did not provide policies and procedures that were in place at 9/30/05. Policies that were provided were developed on 4/12/06; the policies related to attendance taking are not consistent with actual processes followed.
The disallowance of one student from the regular count resulted in the loss of funding of \$1,509.	The School repay \$1,509 to the State of Delaware.	Officials acknowledged that the repayment would be processed.	Implemented
<b>Newark Charter School</b>			
The School's written policies and procedures for September 30th student count need to be revised to describe in more detail the student enrollment process.	The School revise its current written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education to include key information.	The School will re-draft its own current written policies and procedures for the September 30th student count.	Implemented

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# SCHEDULE OF PRIOR YEAR FINDINGS

## CHARTER SCHOOLS – STUDENT ENROLLMENT AS OF 09/30/04

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Finding	Recommendation	Auditee Response	Status
<b>Sussex Academy of Arts and Sciences</b>			
The School does not have written policies and procedures governing the preparation, review, and reporting of the September 30th student count.	The School develop and implement in-house written policies and procedures governing the preparation, review, and reporting of the September 30th student enrollment figures to the Department of Education.	The School will take corrective action such that a more detailed set of procedures are enacted for the September 30th process.	Implemented
<b>Thomas A. Edison Charter School</b>			
The School incorrectly reported the disability category for one student. The incorrect reporting did not affect the number of units earned.	The School report special education students based on the level of special education service as defined by the current IEP.	The School believes that by attending to its current procedures, it can insure that no further identification errors will result.	Implemented

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# DISTRIBUTION OF REPORT

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Copies of this report have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware  
The Honorable Richard S. Cordrey, Secretary, Department of Finance  
The Honorable Jennifer W. Davis, Director, Office of Management and Budget  
Ms. Trisha Neely, Director, Division of Accounting

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of the Controller General

Other Elective Offices

The Honorable Carl C. Danberg, Attorney General, Office of the Attorney General  
The Honorable Jack Markell, Treasurer, State Treasurer's Office

Other

Ms. Valerie A. Woodruff, Secretary of Education, Department of Education  
Ms. Jean W. Allen, President, State Board of Education  
Ms. Dorcell S. Spence, Associate Secretary of Education, Finance and Administrative Services,  
Department of Education  
Mr. Jerry Gallagher, Director, Financial Management, Department of Education  
Dr. Manera A. Constantine, Delaware Advisory Council  
Dr. Michael D. Thomas, Superintendent, Capital School District  
Mr. Sean Sokolowski, Business Manager, Capital School District  
Dr. Daniel D. Curry, Superintendent, Lake Forest School District  
Ms. Maryellen B. Brown, Business Manager, Lake Forest School District  
Dr. Steven H. Godowsky, Superintendent, New Castle County Vo-Tech School District  
Mr. Jason S. Hale, Director, Business, New Castle County Vo-Tech School District  
Dr. Russell H. Knorr, Superintendent, Seaford School District  
Ms. Lynn B. Lester, Director, Administrative Services, Seaford School District  
Dr. Deborah D. Wicks, Superintendent, Smyrna School District  
Mr. Francis A. Falatek, Finance Director, Smyrna School District  
Ms. Catherine Sielski, Head of School, Kuumba Academy Charter School  
Mr. Elijah Wilson, Director of Operations, Kuumba Academy Charter School  
Mr. Gregory R. Meece, School Director, Newark Charter School  
Dr. Patricia Oliphant, Executive Director, Sussex Academy of Arts and Sciences  
Mr. Charles Hughes, Principal, Thomas A. Edison Charter School